

MISCELLANEOUS TAXES

Miscellaneous revenue sources accounted for \$164,302,142 of General Fund revenue for calendar year 2003. Cigarette tax, alcoholic beverages tax, pari-mutuel wagering tax, charitable gaming taxes, and a number of other miscellaneous taxes and fees are deposited in the General Fund. Another major source of General Fund revenue is interest from investment of state funds.

Many of these revenue sources are administered by agencies other than the Nebraska Department of Revenue. For example, alcoholic beverages tax is

administered by the Nebraska Liquor Control Commission and insurance premium tax is administered by the Department of Insurance. Other taxes and fees are administered by the Department of Motor Vehicles and the Secretary of State.

Statistics on the following non-General Fund revenue sources are also reported in this section: severance tax, conservation tax, litter fee, tire fee, state and county lodging tax, tobacco tax, and motor fuels taxes.

Statistical Tables

Table 1 - Monthly General Fund Miscellaneous Tax Cash Receipts

Monthly general fund miscellaneous tax cash receipts for 2003 and 2002 are reported in Table 1.

Table 2 - Alcoholic Beverage Gallons and Revenue for 2003

Table 2 shows the alcoholic beverages tax revenue and gallons for 2003 as reported by the Nebraska Liquor Control Commission. A chronology of alcoholic beverage tax rates is also shown.

Table 3 - Alcoholic Beverage Gallons and Revenue, 1970 to 2003

Total alcoholic beverage tax revenue and gallons for 1970 through 2003 are reported in Table 3. A graph displaying total gallons and tax revenue for 1994 through 2003 is also shown.

Table 4 - Cigarette Tax Receipts and Number of Packages Taxed

Table 4 reports the sales of tax stamps and impressions, the number of packages taxed, and cigarette tax receipts for 1962 through 2003. A graph of total packages taxed and tax receipts for 1994 through 2003 is shown on page 77.

Table 5 - Tobacco Tax Revenue

Table 5 reports tobacco tax receipts for 2001, 2002, and 2003.

Table 6 - 2003 Pari-mutuel Report

Table 6 reports the pari-mutuel wagering tax for individual organizations conducting race meets in 2003. A chronology of the pari-mutuel tax rates is also shown.

Table 7 - Charitable Gaming Tax Receipts

Monthly receipts from charitable gaming taxes are reported for 2001, 2002, and 2003 in Table 7.

Table 8 - Quarterly Reported Gaming Taxes

Table 8 reports quarterly gaming taxes for bingo, pickle cards, city/county lotteries, and lotteries and raffles conducted by nonprofit organizations for 2003.

Table 9 - Mechanical Amusement Device Tax Receipts

Monthly mechanical amusement device receipts for 2001, 2002, and 2003 are reported in Table 9.

Table 10 - Severance Tax Receipts

Monthly severance tax receipts for 2001, 2002, and 2003 are reported in Table 10.

Table 11 - Conservation Tax Receipts

Monthly conservation tax receipts for 2001, 2002, and 2003 are reported in Table 11.

Table 12 - Litter Fee Receipts

Monthly litter fee receipts for 2001, 2002, and 2003 are reported in Table 12.

Table 13 - Tire Fee Receipts

Monthly tire fee receipts for 2001, 2002, and 2003 are reported in Table 13.

Table 14 - Waste Reduction & Recycling Fee Receipts

Monthly waste reduction and recycling fee receipts for 2001, 2002, and 2003 are reported in Table 14.

Table 15 - Documentary Stamp Tax

Monthly documentary stamp tax receipts for 2003 are reported by county in Table 15.

Table 16 - State Lodging Tax Revenue

Monthly state lodging tax for 2002 and 2003 is reported in Table 16. A graph of total state lodging tax for 1994 through 2003 is also shown.

Table 17 - Lodging Tax Returned to Counties for 2003

Lodging tax collected by the Department of Revenue and remitted to counties in 2002 and 2003 is reported in Table 17. The lodging tax figures are amounts actually remitted to counties after deducting the three percent administration fee. A chronology of county lodging tax rates is also shown.

Table 18 - Gasoline Net Taxable Gallons and Net Tax Due

Gasoline net taxable gallons for 2002 and 2003 and net tax due for 2002 and 2003 are reported in Table 18.

Table 19 - Gasohol Net Taxable Gallons and Net Tax Due

Gasohol net taxable gallons for 2002 and 2003 and net tax due for 2002 and 2003 are reported in Table 19.

Graphs of the total net taxable gallons and net tax due for gasoline, gasohol, and diesel fuel from 1994 through 2003 are shown on page 87.

A chronology of motor fuels tax rates is shown on page 90.

Table 20 - Diesel Fuel Net Taxable Gallons and Net Tax Due

Diesel fuel net taxable gallons for 2002 and 2003 and net tax due for 2002 and 2003 are reported in Table 20.

Table 21 - Aircraft Fuels Net Taxable Gallons and Net Tax Due

Aircraft fuels net taxable gallons for 2002 and 2003 and net tax due for 2002 and 2003 are reported in Table 21.

Table 22 - Compressed Fuels Tax

Compressed fuels net taxable gallons for 2002 and 2003 and net tax due for 2002 and 2003 are reported in Table 22.

Table 23 - Petroleum Release Remedial Action Fee

Statistics on the Petroleum Release Remedial Action Fee are displayed in Table 23. The total number of gallons of motor vehicle fuels and other petroleum products subject to the fee and the total amount due are shown for 2003. The total number of gallons subject to the fee in 2002 and 2003 are also displayed.